

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE ALHAMBRA, CALIFORNIA 91803-1331 Telephone: (626) 458-5100 http://dpw.lacounty.gov

ADDRESS ALL CORRESPONDENCE TO: P.O. BOX 1460 ALHAMBRA, CALIFORNIA 91802-1460

June 15, 2010

The Honorable Board of Supervisors County of Los Angeles 383 Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS COUNTY OF LOS ANGELES

#50 JUNE 15, 2010

SACHI A. HAMAI EXECUTIVE OFFICER

LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY ANNEXATION 40-134 (34-39), LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2007-31

NEGOTIATED TAX EXCHANGE RESOLUTION (SUPERVISORIAL DISTRICT 5)

(3 VOTES)

SUBJECT

This action is to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 40, Antelope Valley.

IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

- 1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-134 (34-39) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 40, Antelope Valley, and therefore are exempt from the California Environmental Quality Act.
- 2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-134 (34-39), Local Agency Formation Commission Designation 2007-31 to Los Angeles County Waterworks District No. 40, Antelope Valley.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

Annexation 40-134 (34-39) to the Los Angeles County Waterworks District No. 40, Antelope Valley (District), includes approximately 12.77 acres of vacant land in the City of Palmdale. This area is

The Honorable Board of Supervisors 6/15/2010 Page 2

proposed for the construction of a church to be served by the District upon annexation of this territory to the District.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, your Board, as the governing body of the County, acting on behalf of the Consolidated Fire Protection District of Los Angeles County and the District, must also adopt the enclosed Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County and other taxing entities to the District. Each of the affected agencies' shares of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs the provision of Operational Effectiveness (Goal 1) and Community and Municipal Services (Goal 3) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

The property owner requesting the proposed annexation will pay all required fees associated with this action.

The Joint Resolution will transfer to the District a portion of the annual property tax increment from each of the affected County taxing entities, which include the County General Fund and the Consolidated Fire Protection District of Los Angeles County, together with the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Antelope Valley-East Kern Water Agency.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District.

Adoption of the Joint Resolution by your Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the District and are, therefore, exempt from the

The Honorable Board of Supervisors 6/15/2010 Page 3

California Environmental Quality Act pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273(a) of the California Environmental Quality Act Guidelines.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the District to provide water service to the annexed area and will not have any negative impact on existing services or planned projects.

CONCLUSION

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division; and one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor.

Respectfully submitted,

Hair Farher

GAIL FARBER

Director

GF:AA:ea

Enclosures

c: Chief Executive Office
County Counsel
Executive Office
Assessor
Auditor-Controller
Fire Department
LAFCO

Antelope Valley Resource Conservation District Antelope Valley-East Kern Water Agency City of Palmdale

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies, and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-134 (34-39) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth

NOW, THEREFORE, BE IT RESOLVED as follows.

- The Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; Antelope Valley Resource Conservation District; the City of Palmdale; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-134 (34-39) is approved and accepted.
- 2 For fiscal years commencing on or after July 1, 2010, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-134 (34-39) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B)
- 3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-134 (34-39).
- If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the <u>15</u> day of <u>Jone</u>, 2010, by the Board of Supervisors of the County of Los Angeles as the governing body of the Los Angeles County Waterworks District No. 40, Antelope Valley.



SACHI A. HAMAI Executive Officer of the Board of Supervisors of the County of Los Angeles

Deputy

ANDREA SHERIDAN ORDIN County Counsel

APPROVED AS TO FORM:

By Ma Wushman Deputy

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-134 (34-39) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth.

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PASSED, the following	APPROVED, AND ADOP	TED this 28 th day of April , 2009, b
AYES:	7	
NOES:	0	
ABSENT	0	
ABSTAIN:		Chairperson, Board of Directors Antelope Valley-East Kern Water Agency
ATTEST.		
May	Secretary Secretary	

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies, and

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PASSED, APPROVED, AND ADOPTED this $\frac{3 \mathrm{r} \mathrm{d}}{}$ day of $\frac{\mathrm{June}}{}$, 2009 the following vote:), by
AYES: Ledford, Lackey, Dispenza, and Hofbauer	
NOES: None	
ABSENT None	
ABSTAIN: None	
James C. Ledford Jr., Mayor City of Palmdale	

ATTEST.

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PASSED, APPROVED, AND ADOPTED this day of, 2009, by the following vote:
AYES: 4
NOES. &
ABSENT.
ABSTAIN: D Chairperson, Board of Directors Antelope Valley Resource Conservation District
ATTEST
Danitio Corlos

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA: Effective Date: Annexation Number:	Waterworks District # 40 ANTELOPE VALLEY 047.04 9844 July 1, 2010 40-134(34-39), LAFCO 2007-31	rict # 40 ANTEL	OPE VALLEY			
Waterworks District # 40, Antelope Valley Based on their 2009-10 Tax Sharing Ratios	0.006194077					
Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.272098057	27.2098%	0.006194077	0.001685396	-0.001734664	0.270363393
_	0.183948097	18.3948%	0.006194077	0.001139389	-0.001139389	0.182808708
	0.007835708	0.7836%	0.006194077	0.000048535	0.000000000.0	0.007835708
68.05 ANTELOPE VY RESOURCE CONSER DIST 225.01 CITY-PAI MDALE TD#1	0.000991315 0.066294048	0.0991%	0.006194077	0.0000006140	-0.000006140	0.000985175
ANTELOPE VYEA	0.020096320	2.0096%	0.006194077	0.000124478	-0.000124478	0.019971842
	0.057467210	5.7467%	0.006194077	0.000355956	Exempt	0.057467210
	0.128611486	12.8611%	0.006194077	0.000796629	Exempt	0.128611486
	0.001483273	0.1483%	0.006194077	0.000009188	Exempt	0.001483273
400.21 CHILDREN'S INSTILL TUTTION FUND 689 01 WESTSIDE LINION SCHOOL DISTRICT	0.002944353	0.2944% 6.7154%	0.006194077	0.0000018238	Exempt Fxempt	0.002944353
	0.008674005	0.8674%	0.006194077	0.000053727	Exempt	0.008674005
	0.000902540	0.0903%	0.006194077	0.0000005590	Exempt	0.000902540
	0.102401349	10.2401%	0.006194077	0.000634282	Exempt	0.102401349
717.00 CO.SCH.SERV.FD ANIELOFE VALLET	0.000377291	0.0377% 5.0169%	0.006194077	0.000002337	Exempt	0.000377291
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.028433725	2.8434%	0.006194077	0.000176121	Exempt	0.028433725
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.0000% 0.006194077	0.000000000	0.000000000	0.003415302
Total	1.000000000	100.000%		0.006194077	-0.003415302	1.000000000

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.00000000.
 Must total 100%.
 Weighted average waterworks district share as verified by Auditor.
 Weighted average waterworks district share as verified by Auditor.
 Must total share reflected in Column (3).
 Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To: Account No. TRA:	Waterworks District # 40 - ACO FUND 51.75 9844	rict # 40 - ACO I	UND:			
Effective Date: Annexation Number:	July 1, 2010 40-134(34-39), LAFCO 2007-31	FCO 2007-31				
Waterworks District # 40, ACO FUND Based on their 2009-10 Tax Sharing Patios	0.006063938					
Accnt No.	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL 1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.270363393	27.0363% 0.0118%	0.006063938	0.001639467	-0.001687700	0.268675693
-	0.182808708	18.2809%	0.006063938	0.001108541	-0.001108541	0.181700168
7.31 LA CIPIRE-FIVY 47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.003415302	0.3415%	0.006063938	0.00004/515	0.0000000000	0.007835708
-		0.0985%	0.006063938	0.000005974	-0.000005974	0.000979201
	0.065883418	6.5883%	0.006063938	0.000399513	-0.000399513	0.065483905
300.10 ANTELOPE VYEAST KERN WATER AGY 400.00 FDLICATIONAL REVALIGMENTATION FD	0.019971842	1.9972%	0.006063938	0.000121108	-0.000121108	0.019850734
EDUCATIONAL AUG	0.128611486	12.8611%	0.006063938	0.000779892	Exempt	0.128611486
COUNTY SCHOOL S	0.001483273	0.1483%	0.006063938	0.000008994	Exempt	0.001483273
	0.002944353	0.2944%	0.006063938	0.000017854	Exempt	0.002944353
-	0.067154186	6.7154%	0.006063938	0.000407219	Exempt	0.067154186
689.06 CO.SCH.SERV.FD WESTSIDE UNION	0.008674005	0.8674%	0.006063938	0.000052599	Exempt	0.008674005
ANTELOPE VALLEY	0.000902340	0.0903%	0.006063938	0.000003473	Exempt	0.000902540
_	0.000377291	0.0377%	0.006063938	0.000002288	Exempt	0.000377291
-	0.050168671	5.0169%	0.006063938	0.000304220	Exempt	0.050168671
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.028433725	2.8434%	0.006063938	0.000172420	Exempt	0.028433725
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.0000% 0.006063938	0.000000000	0.000000000	0.003343546
Total	1.000000000	100.000%		0.006063938	-0.003343546	1.000000000

Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 Must total 100%.
 Weighted average waterworks district share as verified by Auditor.
 Weighted share reflected in Column (3).
 Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 Final share distributions to be reflected in tax transfer resolution.